

## ABSTRACT

A method for manufacturing a pole tip structure for a magnetic head is provided. An etch stop layer is initially deposited after which a transfer layer is deposited. Further deposited is at least one masking layer. Reactive ion etching is then performed to define a trench in at least the transfer layer. A pole tip layer is then deposited in the trench to define a pole tip structure flanked at least in part by the transfer layer. A surface of the transfer layer or etch stop layer then remains in co-planar relationship with a surface of the pole tip structure.